

DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

APPARATUS FOR AND METHOD OF PROCESSING AUDIO SIGNAL

the specification of which
(check one)

X is attached hereto.

_____ was filed on _____ as _____

Application Serial No. _____

and was amended on _____
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information of which I am aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

Priority Claimed

<u>Number</u>	<u>Country</u>	<u>Filing Date</u>	<u>Yes</u>	<u>No</u>
<u>P2000-235926</u>	<u>Japan</u>	<u>August 3, 2000</u>	<u>X</u>	_____

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status</u>
_____	_____	_____
_____	_____	_____

Please address all communications, and direct all telephone calls, regarding this application to

Reg. No. 27,213

Full name of sole or
First joint inventor Kazunobu Kubota

Inventor's signature _____

Citizenship Japanese Date of Signature _____

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